

1 HOUSE BILL NO. 516

2 INTRODUCED BY D. HARVEY, A. BUCKLEY, T. WELCH

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4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING LAWS RELATED TO ENTRY ON PROPERTY BY
 5 DEPARTMENT OF REVENUE PROPERTY VALUATION STAFF; PROVIDING THAT DEPARTMENT STAFF
 6 MAY ENTER PROPERTY WITHOUT PERMISSION ONLY UNDER CERTAIN CONDITIONS; PROVIDING
 7 THAT IF THE CONDITIONS DO NOT APPLY, DEPARTMENT STAFF MUST MAKE AN APPOINTMENT TO
 8 ENTER THE PROPERTY; AMENDING SECTION 15-7-139, MCA; AND PROVIDING AN APPLICABILITY
 9 DATE."

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11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

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13 **Section 1.** Section 15-7-139, MCA, is amended to read:

14 **"15-7-139. Requirements for entry on property by property valuation staff employed by**
 15 **department -- authority to estimate value of property not entered -- rules.** (1) Subject to the conditions and
 16 restriction of this section, the provisions of 45-6-203 do not apply to property valuation staff employed by the
 17 department and acting within the course and scope of the employees' official duties.

18 (2) A person qualified under subsection (1) may enter private land to appraise or audit property for
 19 property tax purposes if:

20 (a) the property was sold within the past 12 months;21 (b) there has been new construction on the property within the past 12 months; or22 (c) a new structure or improvement resulting in an increase in square footage of 10% or more was
23 added to the property in the past 12 months.

24 ~~(3) (a) No later than November 30 of each year, the department shall publish in a newspaper of~~
 25 ~~general circulation in each county a notice that the department may enter property for the purpose of appraising~~
 26 ~~or auditing property.~~

27 ~~(b) The published notice must indicate:~~28 ~~(i) that a landowner may require that the landowner or the landowner's agent be present when the~~

1 ~~person qualified in subsection (1) enters the land to appraise or audit property;~~

2 ~~(ii) that the landowner shall notify the department in writing of the landowner's requirement that the~~
 3 ~~landowner or landowner's agent be present; and~~

4 ~~(iii) that the landowner's written notice must be mailed to the department at an address specified and~~
 5 ~~be postmarked not more than 30 days following the date of publication of the notice. The department may grant~~
 6 ~~a reasonable extension of time for returning the written notice.~~

7 ~~(4) The written notice described in subsection (3)(b)(ii) must be legible and include:~~

8 ~~(a) the landowner's full name;~~

9 ~~(b) the mailing address and property address; and~~

10 ~~(c) a telephone number at which an appraiser may contact the landowner during normal business~~

11 ~~hours.~~

12 ~~(5)(3) When the department receives a written notice as described in subsection (4), if subsection (2)~~
 13 ~~does not apply, the department shall contact the landowner or the landowner's agent to establish a date and~~
 14 ~~time for entering the land to appraise or audit the property.~~

15 ~~(6)(4) If a landowner or the landowner's agent prevents a person qualified under subsection (1) from~~
 16 ~~entering land to appraise or audit property or fails or refuses to establish a date and time for entering the land~~
 17 ~~pursuant to subsection ~~(5)~~ (3), the department shall estimate the value of the real and personal property located~~
 18 ~~on the land.~~

19 ~~(7)(5) A county tax appeal board and the state tax appeal board may not adjust the estimated value of~~
 20 ~~the real or personal property determined under subsection ~~(6)~~ (4) unless the landowner or the landowner's~~
 21 ~~agent:~~

22 ~~(a) gives permission to the department to enter the land to appraise or audit the property; or~~

23 ~~(b) provides to the department and files with the county tax appeal board or the state tax appeal~~
 24 ~~board an appraisal of the property conducted by an appraiser who is certified by the Montana board of real~~
 25 ~~estate appraisers. The appraisal must be conducted in accordance with current uniform standards of~~
 26 ~~professional appraisal practice established for certified real estate appraisers under 37-54-403. The appraisal~~
 27 ~~must be conducted within 1 year of the reappraisal valuation date provided for in 15-7-103(6) and must~~
 28 ~~establish a separate market value for each improvement and the land.~~

